## **REMARKS**

Claims 1 -5 are pending in this application. By this Amendment, claims 1 and 5 are amended. Support for the amendments may be found, for example, in at least Figure 6 and the associated disclosure. No new matter is added. Reconsideration and prompt allowance of the pending claims is respectfully requested, at least in light of the following remarks.

## I. Allowable Subject Matter

Applicants thank the Examiner for the indication that claim 5 contains allowable subject matter.

## II. §101 Rejection

The Office Action rejects claims 1-4 under 35 U.S.C. §101 for being directed to non-statutory subject matter. The rejection is respectfully traversed.

The Office Action asserts that claim 1 does not include a physical transformation. By this Amendment, claim 1 is amended responsive to the rejection. For example, claim 1 recites "at least one of regulating a steering angle of each wheel and regulating braking and driving forces of each wheel based on the calculated direction in which the tire generating force acts." Therefore, claim 1 and claims 2-4 depending therefrom, satisfy the requirements of 35 U.S.C. §101.

Applicants respectfully request withdrawal of the rejection.

## III. Conclusion

In view of the foregoing, it is respectfully submitted that this application is in condition for allowance. Favorable reconsideration and prompt allowance of the claims are earnestly solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

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Date: February 23, 2009

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